SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Wednesday 21st May, 2025** **No. 149**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 19/2024-GST/SIKKIM **Date: 30th September, 2024**

NOTIFICATION

In exercise of the powers conferred by proviso to sub-section (2) of section 171 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, hereby appoints the 1st day of April, 2025 as the date from which the Authority referred to in the said section shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai, Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. -149/ Com. 15/Gazette /13 Nos./ Dt:- 21.05.2025